Amendments to the Specification:

Amend page 4, paragraph beginning at line 23, as follows:

As noted above, an Asynchronous Transfer Mode (ATM) data processing ASIC interfaces with a Media Access Control (MAC) device that presents an electrical data path interface, called Universal Test & Operations PHY Interface for ATM (UTOPIA), using ATM protocol on the ASIC side and simplex optical interfaces using Synchronous Optical Network (SONET) protocol on the network side. Such a MAC device, commonly referred to as ATM/SONET Framer, provides one Receive and one Transmit interface to the network at various SONET line rates such as 155.52 Mbps(OC-3), 622.08 Mbps(OC-12), ~~2488.32 Gbps~~ 2488.32 Mbps(OC-48), etc. The ATM and the SONET interfaces operate on different clock frequencies and thus represent two distinct clocking domains. The data interchange between the two clocking domains is achieved via FIFO buffer elements and associated control and status signals.

Amend page 14, paragraph beginning at line 16, as follows:

While the invention has <u>been</u> described with respect to a specific embodiment, it will be obvious to those skilled in this art that changes in both form and/or detail may be made without a departure from the scope and/or spirit of the invention.